



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 6

INTEREST

CHAPTER 2

INTEREST ON AMOUNTS PAYABLE BY WRA

Repayment interest

162 Repayment interest: supplementary

- (1) Repayment interest is not payable on an amount payable in consequence of an order or judgment of a court having power to allow interest on the amount.
- (2) Repayment interest is not payable on repayment interest.
- (3) The date of repayment, in relation to an amount to which section 161 applies, includes the date on which it is set off against an amount owed to WRA.